

**Question:** What is the cost threshold for providing cost detail for subrecipients or consultant information? Is there a cost threshold set for third parties?

**Answer:** Each subawardee/subrecipient/subcontractor whose work is expected to exceed \$650,000 or 50% of the total work effort (whichever is less) should complete a Budget Justification package to include the SF 424A budget form, Budget Justification Guideline Excel document, and a narrative supporting the Budget Justification Guidelines. This information may be saved as a separate file or included with the Prime Applicant's Budget.pdf file. Summary level information for subawardees is not sufficient. Detailed explanations and supporting documentation are required.

For subawardees/subrecipients/subcontractors not exceeding the \$650,000 or 50% work effort limit, the Prime Applicant shall provide a detailed description of these subawardees/subrecipients/subcontractors and their costs in the Prime Applicant's budget narrative file.

Other suppliers of commercially-available goods and services, who have been, or will be, selected competitively, do not need to submit the SF-424A and other budget documentation. Costs for these goods and services should be included in the Applicant's, or other project team member's, budget documentation under a cost category such as the Equipment, Supplies, Contractual, Construction or Other Direct Cost line item. Documentation supporting the basis for the estimated cost, such as vendor quote, catalog price, prior invoices, etc. should be provided, as fully described in III) Instructions for Preparing and Submitting the Renewal Application, Cost Detail Requirements.

For consultants (regardless of dollar value): For Budget Justification purposes, the consultant does not need to provide a SF 424A and Budget Justification/narrative; however, the Applicant shall provide the following information in relation to the consultant within their Budget Justification/Narrative: "Consultants: Provide the hourly or daily rate along with the basis for the rate. Furnish resumes or similar information regarding qualifications or experience. Provide at least two invoices reflecting hourly or daily rates charged to customers other than the Government. A statement signed by the consultant certifying his or her availability and salary must be provided. If travel or incidental expenses are to be charged, give the basis for these costs."